

**UNIFIED SCHOOL DISTRICT  
NO. 200**

***Regulatory Basis  
Financial Statement***

***For the Year Ended June 30, 2020***

**UNIFIED SCHOOL DISTRICT NO. 200**

**REGULATORY BASIS  
FINANCIAL STATEMENT**

**For the Year Ended June 30, 2020**

**BOARD OF EDUCATION**

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Shea Stewart - Member  
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Stuart Holmes

**UNIFIED SCHOOL DISTRICT NO. 200**

**Regulatory Basis  
Financial Statement**

**For the Year Ended June 30, 2020**

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**UNIFIED SCHOOL DISTRICT NO. 200**

**Regulatory Basis  
Financial Statement**

**For the Year Ended June 30, 2020**

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# James V. Myers, Chartered

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Tribune, Kansas 67879

Certified Public Accountant

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District No. 200  
400 W. Lawrence  
Tribune, KS 67879

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 200, as of and for the year ended June 30, 2020, and the related notes to the financial statement.

### Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.



### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 200 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 200 as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

### Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 200 as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

### Other Matters

#### Supplemental Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards



generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

#### Prior Year Comparative Analysis

I also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District No. 200 as of and for the year ended June 30, 2019 (not presented herein), and have issued my report thereon dated September 3, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/oar/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2019 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note 1.



James V. Myers  
Certified Public Accountant

August 31, 2020

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

Funds	Beginning Unencumbered Cash Balance	Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
<b>Governmental Type Funds:</b>							
General Funds:							
General	\$ 6	\$ -	\$ 2,347,822	\$ 2,347,825	\$ 3	\$ 19,292	\$ 19,295
Supplemental General	71,420	-	761,673	719,990	113,103	12,960	126,063
Special Purpose Funds:							
At Risk (4 Year Old)	20,000	-	41,531	41,531	20,000	-	20,000
At Risk (K-12)	85,000	-	263,422	263,422	85,000	-	85,000
Bilingual Education	-	-	91,390	91,390	-	-	-
Capital Outlay	949,870	-	560,607	931,346	579,131	483,400	1,062,531
Driver Training	15,254	-	6,370	4,939	16,685	-	16,685
Food Service	50,770	-	187,429	187,673	50,526	-	50,526
Professional Development	11,663	-	15,000	7,782	18,881	-	18,881
Special Education	218,678	-	248,917	253,774	213,821	-	213,821
Career & Postsecondary Education	-	-	25,861	25,861	-	-	-
KPERS Special Retirement Contribution	-	-	254,067	254,067	-	-	-
Gifts & Grants	-	-	4,878	4,878	-	-	-
Contingency Reserve	268,300	-	-	60,270	208,030	60,270	268,300
Textbook Rental	39,966	-	15,938	7,310	48,594	916	49,510
Title I	-	-	57,967	57,967	-	-	-
Migrant	-	-	31,730	31,730	-	-	-
Title II-A	-	-	7,956	7,956	-	-	-
REAP Federal Grant	-	-	27,972	27,972	-	24,807	24,807
Title IV	-	-	11,760	11,760	-	-	-
ESSERF/Cares Act	-	-	5,619	21,944	(16,325)	14,997	(1,328)
District Activity Funds - Schedule 4	39,116	-	70,138	67,403	41,851	-	41,851
Bond and Interest Funds:							
Bond and interest	380,385	-	609,119	597,185	392,319	-	392,319
<b>Total Reporting Entity (excluding Agency Funds)</b>	<b>\$ 2,150,428</b>	<b>\$ -</b>	<b>\$ 5,647,166</b>	<b>\$ 6,025,975</b>	<b>\$ 1,771,619</b>	<b>\$ 616,642</b>	<b>\$ 2,388,261</b>

The notes to the financial statements are an integral part of this statement.

Statement 1

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

Composition of Cash:

Checking Account	\$ 561,529
School Checking Account	84,374
Savings Account	1,583,382
Petty Cash	1,400
Cash on Hand	100
Certificates of Deposit	200,000
School Certificates of Deposit	<u>51,452</u>
Total Cash	\$ 2,482,237
Agency Funds per Schedule 3	<u>(93,976)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 2,388,261</u></u>

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 200  
TRIBUNE, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT  
For the Year Ended June 30, 2020**

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 200 (USD 200), Tribune, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 200, the primary government. USD 200 does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 200:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Note 1: Summary of Significant Accounting Policies (continued)

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 200 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 200; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 200 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are



Note 1: Summary of Significant Accounting Policies (continued)

recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 200 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1<sup>st</sup>.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25<sup>th</sup>.

Note 2: Budgetary Information (continued)

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

- Contingency reserve
- Textbook rental
- Athletic gate receipts
- School projects
- Title I
- Migrant project
- REAP federal grant
- Title IV
- Title II-A
- ESSERF/Cares

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by using internal spending limits established by the governing body.



Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 200. The statute requires banks eligible to hold USD 200's funds have a main or branch bank in the county in which USD 200 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD 200 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 200's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. USD 200 has no other investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 200 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 200's allocation of investments as of June 30, 2020 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 200's deposits may not be returned to it. State statutes require USD 200's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. USD 200 does not use designated "peak periods". All deposits were legally secured at June 30, 2020.

At June 30, 2020, USD 200's carrying amount of deposits was \$2,482,237 and the bank balance was \$2,630,686. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$602,275 was covered by federal depository insurance and \$2,028,411 was collateralized with securities held by the pledging financial institutions' agents in USD 200's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 200 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. USD 200 had no investments of this type at June 30, 2020.



Note 4: Compensated Absences

USD 200's policy with regard to vacation leave does not provide for accumulation or carryover of benefits from one year to the next. All employees on permanent status earn sick leave at the rate of one working day per month with a maximum accumulation of 90 days. Upon resignation effective at the end of the school year, a permanent status employee shall be paid for all unused sick leave up to 90 days at the rate of \$10 per day. A permanent status employee, after accumulating 90 days of sick leave and not using all of the current year's 10 days, shall be paid for one-half of the unused sick leave days at the rate paid to certified substitute teachers (current rate is \$110 per day). The total potential liability for sick leave is reflected in Footnote 15.

Note 5: Defined Benefit Pension Plan

*Plan Description.* USD No. 200 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) 14.59% and 13.21% respectively, for the fiscal year ended June 30, 2019. The actuarially determined employer contribution rate and the statutory contribution rate was 16.15% and 14.41% for the fiscal year ended June 30, 2020.



Note 5: Defined Benefit Pension Plan (continued)

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017, section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. This bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

The State of Kansas is required to contribute the statutory required employer's share except for retired USD 200 employees. USD 200 is responsible for the employer's portion of the cost for retired USD 200 employees. USD 200 received and remitted amounts equal to the statutory contribution rate, which totaled \$254,067 for the year ended June 30, 2020.

*Net Pension Liability.* At June 30, 2020, USD 200's proportionate share of the collective net pension liability reported by KPERS was \$2,187,640. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. USD 200's proportion of the net pension liability was based on the ratio of USD 200's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

Note 6: Deferred Compensation Plan

USD 200 employees may participate in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or in the case of limited specific circumstances.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income that is attributable to those amounts, property, or rights, are (until paid or made available to the employee or other beneficiary) solely the property and rights of USD 200 (without being restricted to the provisions of benefits under the plan), subject only to the general creditors of USD 200 in an amount equal to the fair market value of the deferred account for each participant.

As of June 30, 2020, the market value of the amount on deposit with the plan was \$166,417.

Note 7: Contingencies

In the normal course of operations, USD 200 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 8: Risk Management

USD 200 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Note 9: Compliance with Kansas Statutes

- A. K.S.A. 10-1118 states that the Treasurer shall keep a record of the amount of money on hand in the treasury and of each particular fund. These records were maintained by the Clerk.



Note 10: Interfund Transfers

Operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	At Risk (4 Yr Old)	72-6428	\$ 13,978
General	At Risk (K-12)	72-6428	5,000
General	Bilingual Education	72-6428	50,396
General	Capital Outlay	72-6428	204,010
General	Career/Postsec. Ed	72-6428	12,862
General	Cont. Reserve	72-6428	---
General	Driver Training	72-6428	2,000
General	Food Service	72-6428	43,000
General	Prof. Development	72-6428	15,000
General	Special Education	72-6428	244,130
Supp. General	At Risk (4 Yr Old)	72-6433	27,553
Supp. General	At Risk (K-12)	72-6433	258,422
Supp. General	Bilingual	72-6433	40,994
Supp. General	Career/Postsec. Ed	72-6433	12,999
Supp. General	Driver Training	72-6433	---
Supp. General	Food Service	72-6433	6,899
Supp. General	Prof. Development	72-6433	---
Supp. General	Special Education	72-6433	---
Title IV	Title I	Federal Funds	<u>11,760</u>
Total			\$ 949,003

Note 11: Other Post Employment Benefits

As provided by K.S.A.12-5040, USD 200 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 200 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 200 under this program.

Note 12: Qualified School Construction Bonds

In fiscal year June 30, 2011, the District was awarded Qualified School Construction Bonds and the voters of the District approved issuance of the bonds. The bonds are subsidized by the federal government. The District will make semi-annual interest payments and an annual sinking fund deposit. The sinking fund deposit payments will be held at Security Bank of Kansas City. The annual interest and sinking fund deposit payments are illustrated in Note 15. The District will receive a bond credit of \$117,491.22 in March & September of each year until September 1, 2025.

Note 13: In-Substance Receipt in Transit

USD 200 received \$100,801.00 subsequent to June 30, 2020 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

Note 14: Evaluation of Subsequent Events

In recent months, the coronavirus (COVID-19) outbreak in the United States has resulted in reduced customer traffic and the temporary closure of operating hours for our offices. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and any government actions to mitigate them. Accordingly, while management cannot quantify the financial and other impact to UGC as of the date of this report, management believes that a material impact on UGC's financial position and results of future operations is reasonably possible.

The organization has evaluated subsequent events through August 31, 2020, the date which the financial statement was available to be issued.



Note 15: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2020, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Series 2011 Taxable General Obligation Bonds	6.026%	4/1/2011	4,810,000	09/01/2025	\$ 2,889,389	\$ -	\$ 304,585	\$ 2,584,804	\$ 289,851
Total Contractual Indebtedness					\$ 2,889,389	\$ -	\$ 304,585	\$ 2,584,804	\$ 289,851
Compensated Absences					9,796	-	411	9,385	-
Total Long-Term Debt					\$ 2,899,185	\$ -	\$ 304,996	\$ 2,594,189	\$ 289,851

Note 15: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	06/30/2021	06/30/2022	06/30/2023	06/30/2024	06/30/2025	2026 - 2030	2031 - 2035	Total
<b>Principal:</b>								
General obligation bonds	\$ 286,085	\$ 289,231	\$ 292,413	\$ 295,630	\$ 298,882	\$ 1,122,563	\$ -	\$ 2,584,804
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	\$ 286,085	\$ 289,231	\$ 292,413	\$ 295,630	\$ 298,882	\$ 1,122,563	\$ -	\$ 2,584,804
<b>Interest:</b>								
General obligation bonds	\$ 289,851	\$ 289,850	\$ 289,851	\$ 289,850	\$ 289,851	\$ 144,925	\$ -	\$ 1,594,178
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	\$ 289,851	\$ 289,850	\$ 289,851	\$ 289,850	\$ 289,851	\$ 144,925	\$ -	\$ 1,594,178
Total Principal and Interest	\$ 575,936	\$ 579,081	\$ 582,264	\$ 585,480	\$ 588,733	\$ 1,267,488	\$ -	\$ 4,178,982

**REGULATORY REQUIRED  
SUPPLEMENTAL INFORMATION**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Summary of Expenditures - Actual and Budget (Budgeted Funds Only)**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment to Comply with Legal Max</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Fund Types:						
General Funds:						
General	\$ 2,484,604	\$ (158,809)	\$ 22,033	\$ 2,347,828	\$ 2,347,825	\$ (3)
Supplemental General	764,422	(46,829)	2,420	720,013	719,990	(23)
Special Purpose Funds:						
At Risk (4 Year Old)	55,000	-	-	55,000	41,531	(13,469)
At Risk (K-12)	355,000	-	-	355,000	263,422	(91,578)
Bilingual Education	100,000	-	-	100,000	91,390	(8,610)
Capital Outlay	1,301,365	-	-	1,301,365	931,346	(370,019)
Driver Training	15,500	-	-	15,500	4,939	(10,561)
Food Service	276,057	-	-	276,057	187,673	(88,384)
Professional Development	12,288	-	-	12,288	7,782	(4,506)
Special Education	449,782	-	-	449,782	253,774	(196,008)
Career & Postsecondary Education	30,000	-	-	30,000	25,861	(4,139)
KPERS Special Retirement Contribution	297,558	-	-	297,558	254,067	(43,491)
Gifts and Grants	4,868	-	-	4,868	4,878	10
Bond and Interest Funds:						
Bond and interest	600,551	-	-	600,551	597,185	(3,366)



**UNIFIED SCHOOL DISTRICT NO. 200**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Mineral Production Tax	\$ 7,372	\$ 6,090	\$ 10,000	\$ (3,910)
State Aid				
General State Aid	2,098,662	2,160,569	2,293,494	(132,925)
Kansas Reading Success Aid	-	523	-	523
Special Education Aid	159,978	159,130	181,104	(21,974)
Mentor Teacher Aid	1,000	442	-	442
Grant Income	1,925	-	-	-
Interest Income	-	-	-	-
Reimbursements	29,797	21,068	-	21,068
Total Receipts	<u>\$ 2,298,734</u>	<u>\$ 2,347,822</u>	<u>\$ 2,484,598</u>	<u>\$ (136,776)</u>
Expenditures:				
Instruction	\$ 1,138,101	\$ 1,205,839	\$ 1,325,580	\$ (119,741)
Student Support	57,701	58,783	84,950	(26,167)
Instructional Support	5,809	5,159	2,400	2,759
General Administration	138,979	141,448	175,550	(34,102)
School Administration	194,757	210,094	227,900	(17,806)
Operations and Maintenance	-	2,187	3,000	(813)
Operations and Maintenance (Trans)	3,019	2,654	7,000	(4,346)
Student Transportation Services	143,939	131,285	232,120	(100,835)
Transfer to At Risk (K-12)	5,000	5,000	80,000	(75,000)
Transfer to At Risk (4 Year Old)	30,168	13,978	20,000	(6,022)
Transfer to Bilingual Education Fund	38,577	50,396	55,000	(4,604)
Transfer To Capital Outlay	287,434	204,010	45,000	159,010
Transfer to Career/Postsecond Ed Fund	7,270	12,862	15,000	(2,138)
Transfer to Contingency Reserve	-	-	-	-



**UNIFIED SCHOOL DISTRICT NO. 200**  
**General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance Over Over (Under)
		Actual	Budget	
Transfer to Driver Training	-	2,000	-	2,000
Transfer to Food Service Fund	-	43,000	30,000	13,000
Transfer to Professional Dev Fund	3,000	15,000	-	15,000
Transfer to Special Education Fund	244,978	244,130	181,104	63,026
Adjustment to Comply with Legal Max	-	-	(158,809)	158,809
Legal General Fund Budget	\$ 2,298,732	\$ 2,347,825	\$ 2,325,795	\$ 22,030
Adjustment for Qualifying Budget Credits				
Reimbursements	-	-	21,068	(21,068)
Reimbursements - Grants	-	-	965	(965)
Total Expenditures	\$ 2,298,732	\$ 2,347,825	\$ 2,347,828	\$ (3)
Receipts Over (Under) Expenditures	\$ 2	\$ (3)		
Unencumbered Cash, Beginning	4	6		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 6	\$ 3		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem Property Tax	\$ 713,113	\$ 711,396	\$ 697,472	\$ 13,924
Delinquent Tax	12,583	10,378	11,065	(687)
Motor Vehicle Tax	39,180	35,533	31,345	4,188
Antique Tax	381	348	-	348
Recreational Vehicle Tax	491	428	390	38
16/20M Tax	1,148	1,170	-	1,170
Reimbursements	2,412	2,420	-	2,420
<b>Total Receipts</b>	<b>\$ 769,308</b>	<b>\$ 761,673</b>	<b>\$ 740,272</b>	<b>\$ 21,401</b>
<b>Expenditures</b>				
Instruction	\$ 83,781	\$ 60,267	\$ 82,000	\$ (21,733)
Student Support	-	-	-	-
Instructional Support	-	-	-	-
General Administration	1,363	998	1,500	(502)
Operations and Maintenance	312,276	311,858	328,422	(16,564)
Operations and Maintenance (Trans)	-	-	-	-
Transfer to At Risk (K-12)	227,802	258,422	190,000	68,422
Transfer to At Risk (4 Year Old)	15,101	27,553	15,000	12,553
Transfer to Bilingual Education Fund	38,423	40,994	45,000	(4,006)
Transfer to Career/Postsecond Ed Fund	6,591	12,999	15,000	(2,001)
Transfer to Driver Training Fund	2,660	-	2,500	(2,500)
Transfer to Food Service Fund	45,614	6,899	35,000	(28,101)
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education	-	-	50,000	(50,000)
Adjustment to Comply with Legal Max	-	-	(46,829)	46,829
<b>Legal General Fund Budget</b>	<b>\$ 733,611</b>	<b>\$ 719,990</b>	<b>\$ 717,593</b>	<b>\$ 2,397</b>



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Supplemental General Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Adjustment for Qualifying Budget Credits Reimbursements	-	-	2,420	(2,420)
Total Expenditures	\$ 733,611	\$ 719,990	\$ 720,013	\$ (23)
Receipts Over (Under) Expenditures	\$ 35,697	\$ 41,683		
Unencumbered Cash, Beginning	35,723	71,420		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 71,420	\$ 113,103		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**At Risk Fund (4 Year Old)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 30,168	\$ 13,978	\$ 20,000	\$ (6,022)
Transfer from Supplemental General	15,101	27,553	15,000	12,553
Total Receipts	\$ 45,269	\$ 41,531	\$ 35,000	\$ 6,531
Expenditures				
Instruction	\$ 45,269	\$ 41,531	\$ 55,000	\$ (13,469)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	20,000	20,000		
Unencumbered Cash, Ending	\$ 20,000	\$ 20,000		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**At Risk Fund (K-12)**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 5,000	\$ 5,000	\$ 80,000	\$ (75,000)
Transfer from Supplemental General	227,802	258,422	190,000	68,422
Total Receipts	\$ 232,802	\$ 263,422	<u>\$ 270,000</u>	<u>\$ (6,578)</u>
Expenditures				
Instruction	\$ 232,802	\$ 263,422	<u>\$ 355,000</u>	<u>\$ (91,578)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	<u>85,000</u>	<u>85,000</u>		
Unencumbered Cash, Ending	<u>\$ 85,000</u>	<u>\$ 85,000</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Bilingual Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 38,577	\$ 50,396	\$ 55,000	\$ (4,604)
Transfer from Supplemental General	38,423	40,994	45,000	(4,006)
Total Receipts	\$ 77,000	\$ 91,390	<u>\$ 100,000</u>	<u>\$ (8,610)</u>
Expenditures				
Instruction	\$ 77,000	\$ 91,390	<u>\$ 100,000</u>	<u>\$ (8,610)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Capital Outlay Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Ad Valorem Property Tax	\$ 302,591	\$ 303,122	\$ 288,835	\$ 14,287
Delinquent Tax	3,738	3,557	4,655	(1,098)
Motor Vehicle Tax	14,787	14,535	12,845	1,690
Antique Tax	125	126	-	126
Recreational Vehicle Tax	182	174	160	14
16/20M Tax	400	473	-	473
Sale of Asset	16,650	-	-	-
Interest	28,492	34,610	-	34,610
Reimbursements	25,664	-	-	-
Transfer from General	287,434	204,010	45,000	159,010
<b>Total Receipts</b>	<b>\$ 680,063</b>	<b>\$ 560,607</b>	<b>\$ 351,495</b>	<b>\$ 209,112</b>
<b>Expenditures</b>				
Instruction	\$ 3,641	\$ -	\$ 400,000	\$ (400,000)
Instructional Support	-	-	-	-
Operations and Maintenance	55,010	50,166	215,250	(165,084)
Operations and Maintenance (Trans)	119,126	57,366	200,000	(142,634)
Vehicle and Maintenance Services	-	-	86,115	(86,115)
Facility Acquisition & Const. Service	121,344	823,814	400,000	423,814
<b>Total Expenditures</b>	<b>\$ 299,121</b>	<b>\$ 931,346</b>	<b>\$ 1,301,365</b>	<b>\$ (370,019)</b>
Receipts Over (Under) Expenditures	\$ 380,942	\$ (370,739)		
Unencumbered Cash, Beginning	568,928	949,870		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 949,870</u>	<u>\$ 579,131</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Driver Training Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 2,646	\$ 2,470	\$ 3,250	\$ (780)
Local Revenue	2,000	1,900	-	1,900
Transfer from General	-	2,000	-	2,000
Transfer from Supplemental General	2,660	-	2,500	(2,500)
Total Receipts	<u>\$ 7,306</u>	<u>\$ 6,370</u>	<u>\$ 5,750</u>	<u>\$ 620</u>
Expenditures				
Instruction	\$ 5,706	\$ 4,939	\$ 11,500	\$ (6,561)
Operations and Maintenance	-	-	4,000	(4,000)
Total Expenditures	<u>\$ 5,706</u>	<u>\$ 4,939</u>	<u>\$ 15,500</u>	<u>\$ (10,561)</u>
Receipts Over (Under) Expenditures	\$ 1,600	\$ 1,431		
Unencumbered Cash, Beginning	<u>13,654</u>	<u>15,254</u>		
Unencumbered Cash, Ending	<u>\$ 15,254</u>	<u>\$ 16,685</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Food Service Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 1,361	\$ 1,479	\$ 1,348	\$ 131
Federal Sources	81,431	82,679	92,479	(9,800)
Charges for Services	56,599	48,372	66,460	(18,088)
Miscellaneous Revenue	-	5,000	-	5,000
Transfer from General Fund	-	43,000	30,000	13,000
Transfer from Supplemental General	45,614	6,899	35,000	(28,101)
Total Receipts	<u>\$ 185,005</u>	<u>\$ 187,429</u>	<u>\$ 225,287</u>	<u>\$ (37,858)</u>
Expenditures				
Operations and Maintenance	\$ 5,795	\$ -	\$ 12,526	\$ (12,526)
Food Service Operation	175,723	187,673	263,531	(75,858)
Total Expenditures	<u>\$ 181,518</u>	<u>\$ 187,673</u>	<u>\$ 276,057</u>	<u>\$ (88,384)</u>
Receipts Over (Under) Expenditures	\$ 3,487	\$ (244)		
Unencumbered Cash, Beginning	<u>47,283</u>	<u>50,770</u>		
Unencumbered Cash, Ending	<u>\$ 50,770</u>	<u>\$ 50,526</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Professional Development Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ -	\$ -	\$ 625	\$ (625)
Transfer from General Fund	3,000	15,000	-	15,000
Transfer from Supplemental General	-	-	-	-
Total Receipts	\$ 3,000	\$ 15,000	<u>\$ 625</u>	<u>\$ 14,375</u>
Expenditures				
Instructional Support	\$ 2,181	\$ 7,782	<u>\$ 12,288</u>	<u>\$ (4,506)</u>
Receipts Over (Under) Expenditures	\$ 819	\$ 7,218		
Unencumbered Cash, Beginning	<u>10,844</u>	<u>11,663</u>		
Unencumbered Cash, Ending	<u>\$ 11,663</u>	<u>\$ 18,881</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Special Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	
Receipts				
Miscellaneous Revenue	\$ 5,952	\$ 4,787	\$ -	\$ 4,787
Transfer from General Fund	244,978	244,130	181,104	63,026
Transfer from Supplemental General	-	-	50,000	(50,000)
Total Receipts	\$ 250,930	\$ 248,917	<u>\$ 231,104</u>	<u>\$ 17,813</u>
Expenditures				
Instruction	<u>\$ 233,230</u>	<u>\$ 253,774</u>	<u>\$ 449,782</u>	<u>\$ (196,008)</u>
Receipts Over (Under) Expenditures	\$ 17,700	\$ (4,857)		
Unencumbered Cash, Beginning	<u>200,978</u>	<u>218,678</u>		
Unencumbered Cash, Ending	<u>\$ 218,678</u>	<u>\$ 213,821</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Career and Postsecondary Education Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over Under (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 500	\$ -	\$ -	\$ -
Transfer from General	7,270	12,862	15,000	(2,138)
Transfer from Supplemental General	6,591	12,999	15,000	(2,001)
Total Receipts	\$ 14,361	\$ 25,861	<u>\$ 30,000</u>	<u>\$ (4,139)</u>
Expenditures				
Instruction	\$ 14,361	\$ 25,861	<u>\$ 30,000</u>	<u>\$ (4,139)</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		



**UNIFIED SCHOOL DISTRICT NO. 200**  
**KPERS Special Retirement Contribution Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over Under (Under)
		Actual	Budget	
Receipts				
State Sources	\$ 165,599	\$ 254,067	\$ 297,558	\$ (43,491)
Expenditures				
Instruction	\$ 105,599	\$ 174,754	\$ 204,000	\$ (29,246)
Student Support	6,000	10,000	11,000	(1,000)
Instructional Support	-	-	-	-
General Administration	11,000	11,000	13,000	(2,000)
School Administration	3,000	20,000	22,000	(2,000)
Central Services	-	-	1,558	(1,558)
Operations & Maintenance	14,000	13,313	16,000	(2,687)
Student Transportation	17,000	15,000	19,000	(4,000)
Food Service	9,000	10,000	11,000	(1,000)
Total Expenditures	\$ 165,599	\$ 254,067	\$ 297,558	\$ (43,491)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Gifts and Grants Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ 4,841	\$ 4,878	<u>\$ 4,868</u>	<u>\$ 10</u>
Expenditures				
Operations and Maintenance	\$ 4,841	\$ 4,878	<u>\$ 4,868</u>	<u>\$ 10</u>
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>		

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Bond and Interest Fund**  
**Schedule of Receipts and Expenditures - Actual and Budget**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 345,586	\$ 346,458	\$ 334,781	\$ 11,677
Delinquent Tax	6,077	5,018	5,339	(321)
Motor Vehicle Tax	18,212	18,466	16,213	2,253
Antique Tax	168	176	-	176
Recreational Vehicle Tax	220	225	202	23
16/20M Tax	506	625	-	625
Federal Tax Credit	238,284	238,151	240,000	(1,849)
Total Receipts	\$ 609,053	\$ 609,119	\$ 596,535	\$ 12,584
Expenditures				
Principal	\$ 300,616	\$ 304,585	\$ 307,700	\$ (3,115)
Interest	289,851	289,850	289,851	(1)
Commission, Postage, Miscellaneous	2,750	2,750	3,000	(250)
Total Expenditures	\$ 593,217	\$ 597,185	\$ 600,551	\$ (3,366)
Receipts Over (Under) Expenditures	\$ 15,836	\$ 11,934		
Unencumbered Cash, Beginning	364,549	380,385		
Unencumbered Cash, Ending	\$ 380,385	\$ 392,319		



**Schedule 2-O**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Contingency Reserve Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year Actual
Receipts		
Transfer from General	\$ -	\$ -
Expenditures		
Contractual Services	\$ -	\$ 60,270
Receipts Over (Under) Expenditures	\$ -	\$ (60,270)
Unencumbered Cash, Beginning	268,300	268,300
Unencumbered Cash, Ending	<u>\$ 268,300</u>	<u>\$ 208,030</u>

**Schedule 2-P**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Textbook Rental Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year Actual
Receipts		
Book Rental Fees	\$ 16,681	\$ 9,523
Reimbursements	2,985	6,415
Total Receipts	\$ 19,666	\$ 15,938
Expenditures		
Instruction	\$ 8,933	\$ 7,310
Receipts Over (Under) Expenditures	\$ 10,733	\$ 8,628
Unencumbered Cash, Beginning	29,233	39,966
Unencumbered Cash, Ending	\$ 39,966	\$ 48,594

**Schedule 2-Q**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Title I Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 46,719	\$ 46,207
Transfer from Title IV	11,988	11,760
Total Receipts	\$ 58,707	\$ 57,967
Expenditures		
Instruction	\$ 58,707	\$ 57,967
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Migrant Project Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 31,150	\$ 31,730
Reimbursements	-	-
Total Receipts	\$ 31,150	\$ 31,730
Expenditures		
Instruction	\$ 31,150	\$ 31,730
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-S**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Title II-A Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 8,536	\$ 7,956
Expenditures		
Instruction	\$ 8,536	\$ 7,956
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

**Schedule 2-T**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**REAP Federal Grant Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 24,107	\$ 27,972
Expenditures		
Project Expense	\$ 24,107	\$ 27,972
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -



**Schedule 2-U**

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Title IV Fund**  
**Schedule of Receipts and Expenditures**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**  
**(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	Prior Year <u>Actual</u>	Current Year <u>Actual</u>
Receipts		
Federal Aid	\$ 11,988	\$ 11,760
Expenditures		
Transfer to Title I	<u>\$ 11,988</u>	<u>\$ 11,760</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## Schedule 2-V

## UNIFIED SCHOOL DISTRICT NO. 200

## ESSERF/CARES ACT FUND

## Schedule of Receipts and Expenditures

## Regulatory Basis

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ 5,619
Expenditures		
Instruction	\$ -	\$ 19,120
Instructional Support	-	2,824
Total Expenditures	\$ -	\$ 21,944
Receipts Over (Under) Expenditures	\$ -	\$ (16,325)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ (16,325)

**UNIFIED SCHOOL DISTRICT NO. 200**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2018	\$ 688	\$ -	\$ 688	\$ -
Class of 2019	287	-	287	-
Class of 2020	1,316	277	460	1,133
Class of 2021	2,377	3,890	2,467	3,800
Class of 2022	3,722	7,190	4,334	6,578
Class of 2023	-	2,086	946	1,140
Archery	839	1,197	266	1,770
Art Club/Art	479	-	-	479
Box Tops	1,925	115	-	2,040
Cheerleaders	2,781	3,903	3,481	3,203
Child in Need	1,625	-	140	1,485
Computer	145	-	-	145
Drama Club	3,858	-	-	3,858
ET Wear	113	-	-	113
FCA	779	-	-	779
Federal Program	161	121	5	277
FFA	6,802	12,504	18,445	861
Honor Card/Alternative Days	7,061	898	968	6,991
HS Girls Basketball Camp	331	-	-	331
HS Science	-	-	-	-
Library	-	-	-	-
LYT Group	369	-	-	369
Music	2,841	448	503	2,786
National Honor Society	322	329	350	301
NWKL Activities	-	-	-	-
Peer Helpers	-	-	-	-
Quiz Bowl	333	273	273	333
S.A.D.D.	225	330	250	305
Scholarship Fund	18,896	317	500	18,713
School Donations	425	103	300	228
School Employee Fund	45	-	-	45
School Play	130	275	-	405
Shoot Away Machine	250	-	-	250
Sign Donations	3,358	2,055	-	5,413



**UNIFIED SCHOOL DISTRICT NO. 200**  
**Agency Funds**  
**Summary of Receipts and Disbursements**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Student Assistance	806	-	-	806
Student Council	2,820	1,188	1,499	2,509
Track Club	1,863	-	161	1,702
Trap Shoot Club	13,425	15,508	13,009	15,924
Volleyball Club	1,095	5,776	5,541	1,330
YEC	-	250	-	250
Jr. High School				
Jr. High Cheerleaders	311	2,429	2,175	565
Jr. High Field Studies	292	1,852	379	1,765
Jr. High Stuco	377	555	237	695
Language Arts	1,015	-	-	1,015
Quiz Bowl	900	-	-	900
Grade School				
Achievement Account	1,000	417	1,315	102
Fourth/Fifth Grade	1,161	2,014	958	2,217
Kindergarten	177	-	137	40
Music	14	-	-	14
Rabbit Run	-	-	-	-
Second Grade	-	959	959	-
Third Grade	11	-	-	11
Total	<u>87,750</u>	<u>67,259</u>	<u>61,033</u>	<u>93,976</u>

**UNIFIED SCHOOL DISTRICT NO. 200**  
**District Activity Funds**  
**Schedule of Receipts, Expenditures, and Unencumbered Cash**  
**Regulatory Basis**  
**For the Year Ended June 30, 2020**

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 23,490	\$ 44,456	\$ 39,492	\$ 28,454	\$ -	\$ 28,454
Concessions	15,142	24,097	26,326	12,913	-	12,913
Total Gate Receipts	\$ 38,632	\$ 68,553	\$ 65,818	\$ 41,367	\$ -	\$ 41,367
School Projects						
Yearbook	-	1,585	1,585	-	-	-
K.C. Handicap Child	484	-	-	484	-	484
Total School Projects	\$ 484	\$ 1,585	\$ 1,585	\$ 484	\$ -	\$ 484
Total District Activity Funds	\$ 39,116	\$ 70,138	\$ 67,403	\$ 41,851	\$ -	\$ 41,851